

EXHIBIT B

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

Irving H. Picard, Esq.
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: Lax + Neville, LLP
212-696-1999

HOME: _____

Taxpayer I.D. Number (Social Security No.)
136-585-152



Account Number: 1ZA709

ROBERT KEHLMANN
TSTEE TST UW WILLIAM KEHLMANN
1/23/65
2207 ROSE STREET
BERKELEY, CA 94709

(If incorrect, please change)

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of **December 11, 2008**:

a. The Broker owes me a Credit (Cr.) Balance of \$ N/A 0

b. I owe the Broker a Debit (Dr.) Balance of \$ 0

- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."

If you wish to make a payment, it must be enclosed
with this claim form.

\$ 0

- d. If balance is zero, insert "None."

0

2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| a. The Broker owes me securities | <u>✓</u> | <u></u> |
| b. I owe the Broker securities | <u></u> | <u>✓</u> |
| c. If yes to either, please list below: | | |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u></u>	<u>See November 30, 2008</u>	<u></u>	<u></u>
<u></u>	<u>Account Statement attached</u>	<u></u>	<u></u>
<u></u>	<u>as Exhibit A</u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| 3. Has there been any change in your account since December 11, 2008? If so, please explain. | _____ | _____✓ |
| 4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker? | _____ | _____✓ |
| 5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker? | _____ | _____✓ |
| 6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s) | _____ | _____✓ |
| 7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming. | _____ | _____✓ |
| 8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers. | _____ | _____✓ |

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. _____ ✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq., Lax + Neville, LLP,
1412 Broadway, Suite 1407, New York, NY 10019

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date April 21, 2009 Signature Robert F. Kell, Trustee
Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

LAX NEVILLE

LAX & NEVILLE, LLP
ATTORNEYS AT LAW

BARRY R. LAX
BRIAN J. NEVILLE
DAVID S. RICH

1412 Broadway, Suite 1407
New York, NY 10018
Tel (212) 696-1999
Fax (212) 566-4531
www.laxneville.com

SANDRA P. ESPINOSA

April 22, 2009

VIA CERTIFIED MAIL
RETURNED RECEIPT REQUESTED

Irving H. Picard
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, TX 75201

RE: Robert Kehlmann Trustee, Trust UWO William Kehlmann U/A DTD 1/23/65 /Bernard
L. Madoff Investment Securities LLC

Dear Mr. Picard:

This firm represents Robert Kehlmann Trustee, Trust UWO William Kehlmann U/A DTD 1/23/65 ("William Kehlmann Trust") and has assisted him in preparation of the Bernard L. Madoff Investment Securities LLC ("Madoff Securities") SIPC Customer Claim Form. Enclosed herein you will find a completed Customer Claim Form for the William Kehlmann Trust account. Additionally, below is a description of the relationship between the William Kehlmann Trust and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support the William Kehlmann Trust's SIPC claims.

In or about 1993, Robert Kehlmann opened the William Kehlmann Trust account for the benefit of his mother, Zipora Wagreich, under his father, William Kehlmann's will.

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NEVILLE

Irving H. Picard
April 22, 2009
Page 2 of 3

Contributions were made in the account in the amount of \$100,000. Zipora Wagreich is a 99 year old widow, wheelchair bound and suffers from dementia. In recent years, Zipora Wagreich had been living in large part on the income from her accounts with Madoff Securities.¹ Now, due to the Madoff fraud, Zipora Wagreich is unable to remain at home and pay for her necessary living and medical expenses. She has been obligated to move into a nursing home and file a Medicaid application. Because of her age and health condition, Zipora Wagreich is unable to resume work. Her only current sources of income are social security benefits and a small reserve from the trust under the will of her husband, William Kehlmann. Zipora Wagreich exemplifies the severity, scope and hardship caused by the Madoff fraud.² Please, any expedited determination of this claim is greatly appreciated.

Robert Kehlmann, as trustee, received account statements and confirmations from Madoff Securities reflecting the securities purchased and showing the William Kehlmann Trust held securities in the account. Attached hereto as Exhibit A is the Madoff Securities account statement for the William Kehlmann Trust account, dated November 30, 2008. Based upon the account statements and the confirmations, the William Kehlmann Trust at all times expected to have those securities in the account. The balance in the William Kehlmann Trust account as of the filing date is \$512,386.40. See the November 30, 2008 account statement at Exhibit A.

¹ Robert Kehlmann, as Power of Attorney for Zipora Wagreich, is simultaneously filing a SIPC Claim Form for the Zipora Wagreich Trustee U/A DTD 11/6/90 account with Madoff Securities.

² Since the Madoff Securities account was the major asset of the trust under the will of William Kehlmann, the trust filed its final tax return in 2008.

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Irving H. Picard
April 22, 2009
Page 3 of 3

CONCLUSION

The Robert Kehlmann Trustee, Trust UWO William Kehlmann U/A DTD 1/23/65 is seeking the full protection of SIPA for its account as follows:

- Account No: 1-ZA709-3-0

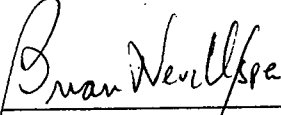
Robert Kehlmann Trustee, Trust UWO William
Kehlmann U/A DTD 1/23/65

Total = \$512,386.40

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,
Lax & Neville, LLP

By:



Brian J. Neville

ENC.

EXHIBIT A

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

ROBERT KEHLMANN
TSTEE TST UW WILLIAM KEHLMANN
1/23/65
2207 ROSE STREET
BERKELEY CA 94709

PERIOD ENDING
11/30/08

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YOUR ACCOUNT NUMBER
1-ZA709-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*****5152

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/12	420		1141	BALANCE FORWARD		29,951.16	
1/12	300		1643	WELLS FARGO & CO NEW	29.800	12,532.00	
1/12	260		5467	HEWLETT PACKARD CO	34.900	10,482.00	
1/12	170		5969	WAL-MART STORES INC	55.830	14,525.80	
1/12	630		9793	INTERNATIONAL BUSINESS MACHS	87.270	14,841.90	
1/12	690		10295	EXXON MOBIL CORP	72.890	45,939.40	
1/12	330		14621	INTEL CORP	14.510	10,038.90	
1/12	430		18946	JOHNSON & JOHNSON	59.580	19,674.40	
1/12	240		23272	J.P. MORGAN CHASE & CO	38.530	17,356.50	
1/12	140		27598	COCA COLA CO	44.660	10,727.40	
1/12	260		31924	MCDONALDS CORP	55.370	7,756.80	
1/12	950		36250	MERCK & CO	28.550	7,433.00	
1/12	480		40576	MICROSOFT CORP	21.810	20,757.50	
1/12	190		53554	ORACLE CORPORATION	17.300	8,323.00	
1/12	110		54056	PEPSICO INC	56.410	10,724.90	
1/12	810		57880	APPLE INC	100.780	11,089.80	
1/12	190		58382	PFIZER INC	16.940	13,753.40	
1/12	360		62206	ABBOTT LABORATORIES	54.610	10,382.90	
1/12	130		62708	PROCTER & GAMBLE CO	64.080	23,082.80	
1/12	250		66532	AMGEN INC	59.160	7,695.80	
1/12	600		67034	PHILLIP MORRIS INTERNATIONAL	43.600	10,910.00	
1/12	200		70858	BANK OF AMERICA	21.590	12,978.00	
1/12	650		71360	QUALCOMM INC	33.770	6,762.00	
1/12				CITI GROUP INC	12.510	8,157.50	
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

ROBERT KEHLMANN
TSTEE 1ST UN WILLIAM KEHLMANN
1/23/65
2207 ROSE STREET
BERKELEY CA 94709

PERIOD ENDING
11/30/08

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YOUR ACCOUNT NUMBER
1-ZA709-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
*******5152**

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/12	150		75184	SCHLUMBERGER LTD	49.480	7,428.00	
1/12	360		75686	COMCAST CORP	16.510	5,957.60	
1/12	710		79510	CL A	27	19,198.00	
1/12	180		80012	AT&T INC	52.510	9,459.80	
1/12	120		83836	CONDOPHILIPS	52.040	6,248.80	
1/12	730		84338	UNITED PARCEL SVC INC	16.730	12,241.90	
1/12	210		88162	CLASS B	29.530	6,209.30	
1/12	250		88664	CISCO SYSTEMS INC	73.430	18,367.50	
1/12	120		92488	U S BANCORP	53.160	6,383.20	
1/12	1,270		92990	CHEVRON CORP	19.630	24,980.10	
1/12	340		96814	UNITED TECHNOLOGIES CORP	30.410	10,352.40	
1/12	30		97316	GENERAL ELECTRIC CO	337.400	10,123.00	
1/12	450,000		23747	VERIZON COMMUNICATIONS	99.936		449,712.00
1/12				GOOGLE			
1/12				U S TREASURY BILL			
1/12				DUE 2/12/2009			
1/12				2/12/2009			
1/12				FIDELITY SPARTAN	DIV		27.25
1/12				U S TREASURY MONEY MARKET			
1/12				DIV 11/12/08	1		
1/12			18851	FIDELITY SPARTAN			
1/12	41,816	46,971	28219	U S TREASURY MONEY MARKET		41,816.00	46,971.00
1/12				FIDELITY SPARTAN	1		
1/12				U S TREASURY MONEY MARKET			
1/12				FIDELITY SPARTAN			
1/12				U S TREASURY MONEY MARKET			
1/12				FIDELITY SPARTAN			
1/12				U S TREASURY MONEY MARKET			
1/12				DIV 11/19/08			
1/12				CONTINUED ON PAGE 3			5.13

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YOUR TAX PAYER IDENTIFICATION NUMBER *****5152	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
/19		41,816	53741	FIDELITY SPARTAN	1		41,816.00
/19	50,000		58208	U S TREASURY MONEY MARKET	99.926	49,963.00	
/19	21,818		62777	U S TREASURY BILL DUE 03/26/2009 3/26/2009 FIDELITY SPARTAN U S TREASURY MONEY MARKET NEW BALANCE	1	21,818.00	
				SECURITY POSITIONS	MKT PRICE	57,891.08	
	710			AT&T INC	28.560		
	190			ABBOTT LABORATORIES	52.390		
	130			AMGEN INC	55.540		
	110			APPLE INC	92.670		
	600			BANK OF AMERICA	16.250		
	250			CHEVRON CORP	79.010		
	730			CISCO SYSTEMS INC	16.540		
	650			CITI GROUP INC	8.290		
	240			COCA COLA CO	46.870		
	360			COMCAST CORP	17.340		
				CL A			
	180			CONGOCOPHILIPS	52.520		
	630			EXXON MOBIL CORP	80.150		
	1,270			GENERAL ELECTRIC CO	17.170		
				CONTINUED ON PAGE 4			

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PERIOD ENDING: 11/30/08
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YOUR TAX PAYER IDENTIFICATION NUMBER: *****5152
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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	30			GOOGLE	292.960		
	300			HEWLETT PACKARD CO	35.280		
	690			INTEL CORP	13.800		
	170			INTERNATIONAL BUSINESS MACHS	81.600		
	450			J.P. MORGAN CHASE & CO	31.660		
	330			JOHNSON & JOHNSON	58.580		
	140			MCDONALDS CORP	58.750		
	260			MERCK & CO	26.720		
	950			MICROSOFT CORP	20.220		
	480			ORACLE CORPORATION	16.090		
	190			PEPSICO INC	56.700		
	810			PFIZER INC	16.430		
	250			PHILLIP MORRIS INTERNATIONAL	42.160		
	360			PROCTER & GAMBLE CO	64.350		
	200			QUALCOMM INC	33.570		
	150			SCHLUMBERGER LTD	50.740		
	21,818			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
	210			U S BANCORP	26.980		
	120			UNITED PARCEL SVC INC	57.600		
	50,000			CLASS B			
				U S TREASURY BILL	99.971		
				DUE 03/26/2009			
				3/26/2009			
	120			UNITED TECHNOLOGIES CORP	48.530		
				CONTINUED ON PAGE 5			

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BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
340 260 420			VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW MARKET VALUE OF SECURITIES LONG 512,386.40 SHORT	32.650 55.880 28.890		

USE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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YOUR TAX PAYER IDENTIFICATION NUMBER *****5152	

BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			YEAR-TO-DATE SUMMARY DIVIDENDS GROSS PROCEEDS FROM SALES			3,645.90 3,880,159.97

SEE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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YOUR ACCOUNT NUMBER
1-ZA709-4-0

	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD			29,952.00
12			44902	S & P 100 INDEX	15.800		
12	10		49228	NOVEMBER 460 CALL	17.800	17,810.00	15,790.00
19		10	35332	NOVEMBER 450 PUT	26		
19			39657	S & P 100 INDEX	30	30,010.00	25,990.00
19	10		43982	DECEMBER 420 PUT	3		
19			48307	S & P 100 INDEX	37	3,010.00	36,990.00
				NOVEMBER 460 CALL			
				NOVEMBER 450 PUT			
				NEW BALANCE			57,892.00
				SECURITY POSITIONS			
		10		S & P 100 INDEX	MKT PRICE		
				DECEMBER 430 CALL	23.300		
	10			S & P 100 INDEX	16.500		
				DECEMBER 420 PUT			
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				16,500.00			
				23,300.00-			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES